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IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF UTAH, NORTHERN DIVISION

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UNITED STATES OF AMERICA,	:	Case No. 1:05CV161 PGC
Petitioner,	:	
v.	:	<b>ORDER</b>
WALTER C. BRIGHT III, President of Northern Utah Special Needs Transportation, Inc.,	:	District Judge Paul G. Cassell Magistrate Judge David O. Nuffer
Respondent.	:	

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The United States of America filed a petition to enforce its August 19, 2005 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). This Court issued an Order to Show Cause on February 8, 2006, which referred this matter to the magistrate judge under 28 U.S.C. § 636(b)(3) and directed him to hear the evidence and make a written recommendation to the District Court for proper disposition. United States v. Jones, 581 F.2d 816, 817 (10th Cir. 1978) (referring IRS summons enforcement to magistrate judge under 28 U.S.C. § 636(b)(3)). After reviewing the record de novo, I adopt the Magistrate Judge's Report and Recommendation and find that Respondent has failed to show cause why he should not be compelled to comply with the August 19, 2005 IRS Summons ("the Summons").

Consequently, I order Respondent to provide the information required by the Summons on or before March 27, 2006 to the IRS, which is located at 50 South 200 East, Salt Lake City, Utah 84111.

DATED this 21st day of March, 2006.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Paul Cassell". The signature is written in a cursive, flowing style.

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Paul G. Cassell, United States District Court Judge